

**Exhibit 1**

**HURON CONSULTING SERVICES, LLC**  
**EXHIBIT 1.A**  
**SUMMARY OF HOURS AND FEES BY PROFESSIONAL**  
**FROM JANUARY 1, 2024 THROUGH JANUARY 31, 2024**

Professional	Title	Standard Rates	Hours	Standard Fees
Laura Marcero	Managing Director	\$ 1,250	13.9	\$ 17,375.00
Timothy Martin	Managing Director	\$ 1,175	3.5	\$ 4,112.50
Robert Loh	Senior Director	\$ 975	40.4	\$ 39,390.00
Kirstyn McGuinness	Director	\$ 750	1.9	\$ 1,425.00
Fernando Pena-Alfaro	Director	\$ 750	1.4	\$ 1,050.00
Holger Ericsson	Manager	\$ 650	23.6	\$ 15,340.00
Rommel Hernandez	Analyst	\$ 450	8.5	\$ 3,825.00
<b>Total Hours and Fees for Professionals</b>			93.2	\$ 82,517.50
<b>Total Fees for Professionals</b>				\$ 82,517.50
Less: 20% Holdback				\$ (16,503.50)
Total Fees for Professionals				\$ 66,014.00

**HURON CONSULTING SERVICES, LLC**  
**EXHIBIT 1.B**

**SUMMARY OF HOURS AND FEES BY MATTER CODE**  
**FROM JANUARY 1, 2024 THROUGH JANUARY 31, 2024**

<b>Matter Code</b>	<b>Matter Category</b>	<b>Hours</b>	<b>Fees</b>
2	Claim Analysis	6.9	\$ 6,270.00
3	Asset Analysis and Recovery	14.6	15,710.00
5	Cash Flow Analysis/Reporting	43.0	32,417.50
6	Meetings and Communications	8.9	8,695.00
7	Disclosure Statement / Plan of Reorganization	15.5	15,622.50
12	Retention and Fee Applications	4.3	3,802.50
	<b>Total Hours and Fees by Matter Category</b>	<b>93.2</b>	<b>\$82,517.50</b>

**Average Billing Rate**      **\$885.38**

**Exhibit 1.C - Time Details**  
**Financial Advisors to the Official Committee of Unsecured Creditors**

Task Code	Task Code Description	Professional	Date	Description	Hours	Rate	Amount
7	Disclosure Statement / Plan of Reorganization	Fernando Pena-Alfaro	01/02/24	Review and comment on proposed liquidation analysis prepared in support of potential plan objection.	1.4	\$ 750.00	\$ 1,050.00
3	Asset Analysis and Recovery	Laura Marcero	01/02/24	Meeting with R. Loh to review status of plan negotiations, the Debtors' waterfall projections, and claims analysis.	0.9	\$ 1,250.00	\$ 1,125.00
3	Asset Analysis and Recovery	Robert Loh	01/02/24	Meeting with L. Marcero to review status of plan negotiations, the Debtors' waterfall projections, and claims analysis.	0.9	\$ 975.00	\$ 877.50
3	Asset Analysis and Recovery	Laura Marcero	01/02/24	Review proposed liquidation analysis and outline potential revisions.	0.5	\$ 1,250.00	\$ 625.00
7	Disclosure Statement / Plan of Reorganization	Robert Loh	01/02/24	Revise potential plan objection liquidation analysis based on comments from L. Marcero.	2.1	\$ 975.00	\$ 2,047.50
7	Disclosure Statement / Plan of Reorganization	Robert Loh	01/02/24	Revise potential plan objection liquidation analysis based on comments from F. Pena-Alfaro.	2.4	\$ 975.00	\$ 2,340.00
7	Disclosure Statement / Plan of Reorganization	Robert Loh	01/02/24	Review updated draft plan objection and compare to UCC liquidation analysis.	2.4	\$ 975.00	\$ 2,340.00
7	Disclosure Statement / Plan of Reorganization	Robert Loh	01/03/24	Continue to compare draft plan objection to the most recent version of the Debtors' liquidation analysis.	1.9	\$ 975.00	\$ 1,882.50
7	Disclosure Statement / Plan of Reorganization	Robert Loh	01/03/24	Compare draft plan objection to the most recent version of the Debtors' liquidation analysis.	2.3	\$ 975.00	\$ 2,242.50
6	Meetings and Communications	Robert Loh	01/04/24	Participate on weekly UCC update call with counsel and committee members.	0.2	\$ 975.00	\$ 195.00
6	Meetings and Communications	Holger Ericsson	01/04/24	Prepare for UCC update call and outline discussion points related to cash disbursements.	0.8	\$ 650.00	\$ 520.00
6	Meetings and Communications	Holger Ericsson	01/04/24	Participate in UCC update meeting covering post-petition cash flow, GUC reserve negotiations, etc.	0.2	\$ 650.00	\$ 130.00
2	Claim Analysis	Holger Ericsson	01/04/24	Review case docket for significant filings related to claims.	0.3	\$ 650.00	\$ 195.00
6	Meetings and Communications	Rommel Hernandez	01/04/24	Participate in UCC update meeting covering post-petition cash flow, GUC reserve negotiations, etc.	0.2	\$ 450.00	\$ 90.00
6	Meetings and Communications	Laura Marcero	01/04/24	Participate on weekly UCC update call with counsel and committee members.	0.2	\$ 1,250.00	\$ 250.00
6	Meetings and Communications	Timothy Martin	01/04/24	Participate on weekly UCC update call with counsel and committee members.	0.2	\$ 1,175.00	\$ 235.00
7	Disclosure Statement / Plan of Reorganization	Laura Marcero	01/04/24	Review revised plan objection.	1.7	\$ 1,250.00	\$ 2,125.00
5	Cash Flow Analysis/Reporting	Laura Marcero	01/04/24	Review most recent cashflow update materials.	0.8	\$ 1,250.00	\$ 1,000.00
5	Cash Flow Analysis/Reporting	Timothy Martin	01/04/24	Prepare for weekly UCC update call with counsel and committee members.	0.6	\$ 1,175.00	\$ 705.00
5	Cash Flow Analysis/Reporting	Laura Marcero	01/04/24	Comment on weekly cashflow update.	0.6	\$ 1,250.00	\$ 750.00
6	Meetings and Communications	Robert Loh	01/04/24	Prepare for weekly UCC update call with counsel and committee members.	0.5	\$ 975.00	\$ 487.50
5	Cash Flow Analysis/Reporting	Robert Loh	01/04/24	Review and revise weekly UCC update materials.	1.3	\$ 975.00	\$ 1,267.50
3	Asset Analysis and Recovery	Laura Marcero	01/05/24	Meeting with R. Loh to discuss liquidation issues and treatment of various claims.	0.6	\$ 1,250.00	\$ 750.00
5	Cash Flow Analysis/Reporting	Holger Ericsson	01/05/24	Initial review of the updated cashflow results through 12/30/23.	0.9	\$ 650.00	\$ 585.00
5	Cash Flow Analysis/Reporting	Holger Ericsson	01/05/24	Reconcile variances in the Debtors' cashflow model and outline follow ups for the Debtors' FA.	1.6	\$ 650.00	\$ 1,040.00
5	Cash Flow Analysis/Reporting	Holger Ericsson	01/05/24	Revise updated 13 week cashflow analysis for the week ended 12/30.	1.2	\$ 650.00	\$ 780.00
5	Cash Flow Analysis/Reporting	Holger Ericsson	01/05/24	Prepare UCC update materials covering the week ended 12/30.	1.3	\$ 650.00	\$ 845.00
5	Cash Flow Analysis/Reporting	Rommel Hernandez	01/05/24	Update the Debtors' weekly cash flow projections based on updates included in weekly reporting package through 12/30.	1.5	\$ 450.00	\$ 675.00
3	Asset Analysis and Recovery	Robert Loh	01/05/24	Meeting with L. Marcero to discuss liquidation issues and treatment of various claims.	0.6	\$ 975.00	\$ 585.00
3	Asset Analysis and Recovery	Laura Marcero	01/05/24	Review revised liquidation analyses.	1.7	\$ 1,250.00	\$ 2,125.00
7	Disclosure Statement / Plan of Reorganization	Laura Marcero	01/05/24	Additional review of revised plan objection.	1.3	\$ 1,250.00	\$ 1,625.00
5	Cash Flow Analysis/Reporting	Robert Loh	01/05/24	Review and comment on analysis of the Debtors' cash flow results through 12/30/23 and updated forecast.	1.8	\$ 975.00	\$ 1,755.00
2	Claim Analysis	Robert Loh	01/09/24	Review claims filings in advance of discussion with the Debtors.	0.4	\$ 975.00	\$ 390.00
2	Claim Analysis	Robert Loh	01/09/24	Participate in call with counsel (D. Kovsky-Appap) to update debtor revised waterfall with T. Martin and K. McGuinness.	0.3	\$ 975.00	\$ 292.50
3	Asset Analysis and Recovery	Kirstyn McGuinness	01/09/24	Participate in call with counsel (D. Kovsky-Appap) to update debtor revised waterfall with T. Martin, R. Loh (partial participation).	0.3	\$ 750.00	\$ 225.00
2	Claim Analysis	Kirstyn McGuinness	01/09/24	Review updated claims for government bar date deadline.	0.4	\$ 750.00	\$ 300.00
2	Claim Analysis	Kirstyn McGuinness	01/09/24	Participate in meeting with debtor (A. Kroll) and debtor advisors and Huron (R. Loh).	0.8	\$ 750.00	\$ 600.00
2	Claim Analysis	Kirstyn McGuinness	01/09/24	Prepare for meeting with debtor (A. Kroll) and debtor advisors regarding claims issues.	0.4	\$ 750.00	\$ 300.00
3	Asset Analysis and Recovery	Laura Marcero	01/09/24	Review follow ups from call with the Debtors' regarding proposed waterfall.	0.8	\$ 1,250.00	\$ 1,000.00
3	Asset Analysis and Recovery	Robert Loh	01/09/24	Prepare summary of call with Debtors regarding the UCC's estimate waterfall and differences with the Debtors' version.	1.3	\$ 975.00	\$ 1,267.50
3	Asset Analysis and Recovery	Timothy Martin	01/09/24	Participate in call with counsel (D. Kovsky-Appap) to update debtor revised waterfall with R. Loh and K. McGuinness.	0.3	\$ 1,175.00	\$ 352.50
3	Asset Analysis and Recovery	Timothy Martin	01/09/24	Review summary of the Debtors' waterfall proposal.	0.4	\$ 1,175.00	\$ 470.00
2	Claim Analysis	Robert Loh	01/09/24	Email correspondence with Debtors' FA regarding analysis of claims and withdrawn items.	0.7	\$ 975.00	\$ 682.50
2	Claim Analysis	Robert Loh	01/09/24	Teleconference with the Debtors regarding unsecured claims.	0.8	\$ 975.00	\$ 780.00
5	Cash Flow Analysis/Reporting	Holger Ericsson	01/10/24	Initial review of the updated cashflow results through 01/06/24.	1.3	\$ 650.00	\$ 845.00
5	Cash Flow Analysis/Reporting	Holger Ericsson	01/10/24	Reconcile variances in the Debtors' cashflow model and outline follow ups for the Debtors' FA.	1.7	\$ 650.00	\$ 1,050.00
5	Cash Flow Analysis/Reporting	Holger Ericsson	01/10/24	Revise updated 13 week cashflow analysis for the week ended 01/06/24.	0.9	\$ 650.00	\$ 585.00
5	Cash Flow Analysis/Reporting	Holger Ericsson	01/10/24	Prepare UCC update materials covering the week ended 01/06/24.	1.3	\$ 650.00	\$ 845.00
5	Cash Flow Analysis/Reporting	Rommel Hernandez	01/10/24	Update the Debtors' weekly cash flow projections based on updates included in weekly reporting package through 01/06.	1.5	\$ 450.00	\$ 675.00
5	Cash Flow Analysis/Reporting	Robert Loh	01/11/24	Review and comment on updated UCC presentation for the week ended 01/06/24.	0.8	\$ 975.00	\$ 780.00
6	Meetings and Communications	Robert Loh	01/12/24	Meeting with Counsel and Huron regarding reserve for unsecured claims.	0.5	\$ 975.00	\$ 487.50
6	Meetings and Communications	Laura Marcero	01/12/24	Meeting with Counsel and Huron regarding reserve for unsecured claims.	0.5	\$ 1,250.00	\$ 625.00
3	Asset Analysis and Recovery	Robert Loh	01/12/24	Prepare comparison of the updated projected waterfall (Debtors) vs. UCC estimate.	0.9	\$ 975.00	\$ 877.50
6	Meetings and Communications	Laura Marcero	01/12/24	Prepare for discussion with Counsel regarding Plan reserve issues.	0.8	\$ 1,250.00	\$ 1,000.00
12	Retention and Fee Applications	Holger Ericsson	01/12/24	Preparation of December 2023 monthly fee statement.	1.2	\$ 650.00	\$ 780.00
6	Meetings and Communications	Robert Loh	01/12/24	Prepare for discussion with Troutman regarding reserve issues.	1.4	\$ 975.00	\$ 1,365.00
3	Asset Analysis and Recovery	Robert Loh	01/12/24	Revise liquidation/claims analysis based on discussions with counsel.	2.1	\$ 975.00	\$ 2,047.50
5	Cash Flow Analysis/Reporting	Robert Loh	01/17/24	Review updated weekly UCC presentation materials.	0.4	\$ 975.00	\$ 390.00
5	Cash Flow Analysis/Reporting	Holger Ericsson	01/17/24	Initial review of the updated cashflow results through 01/13/24.	0.8	\$ 650.00	\$ 520.00
5	Cash Flow Analysis/Reporting	Holger Ericsson	01/17/24	Revise updated 13 week cashflow analysis for the week ended 01/13/24.	1.6	\$ 650.00	\$ 1,040.00
5	Cash Flow Analysis/Reporting	Holger Ericsson	01/17/24	Prepare UCC update materials covering the week ended 01/13/24.	0.9	\$ 650.00	\$ 585.00
6	Meetings and Communications	Holger Ericsson	01/17/24	Outline UCC presentation notes for discussion with R. Loh.	0.7	\$ 650.00	\$ 455.00
5	Cash Flow Analysis/Reporting	Rommel Hernandez	01/17/24	Update the Debtors' weekly cash flow projections based on updates included in weekly reporting package through 01/13.	2.0	\$ 450.00	\$ 900.00
5	Cash Flow Analysis/Reporting	Robert Loh	01/17/24	Review and comment on weekly UCC update materials.	1.2	\$ 975.00	\$ 1,170.00
12	Retention and Fee Applications	Robert Loh	01/18/24	Preparation of Huron's December 2023 monthly fee application.	1.7	\$ 975.00	\$ 1,657.50
12	Retention and Fee Applications	Robert Loh	01/19/24	Initial preparation of Huron's Second Interim Fee Application covering the period October - December 2023.	0.5	\$ 975.00	\$ 487.50
12	Retention and Fee Applications	Robert Loh	01/22/24	Continue preparation of Huron's Second Interim Fee Application covering the period October - December 2023.	0.9	\$ 975.00	\$ 877.50
5	Cash Flow Analysis/Reporting	Robert Loh	01/24/24	Preliminary review of the weekly UCC update materials for the week ended 01/20/24.	1.2	\$ 975.00	\$ 1,170.00
5	Cash Flow Analysis/Reporting	Holger Ericsson	01/24/24	Initial review of the updated cashflow results through 01/20/24.	0.8	\$ 650.00	\$ 520.00
5	Cash Flow Analysis/Reporting	Holger Ericsson	01/24/24	Revise updated 13 week cashflow analysis for the week ended 01/20/24.	1.3	\$ 650.00	\$ 845.00

**Exhibit 1.C - Time Details**  
**Financial Advisors to the Official Committee of Unsecured Creditors**

Task Code	Task Code Description	Professional	Date	Description	Hours	Rate	Amount
5	Cash Flow Analysis/Reporting	Holger Ericsson	01/24/24	Prepare UCC update materials covering the week ended 01/20/24.	1.4	\$ 650.00	\$ 910.00
5	Cash Flow Analysis/Reporting	Rommel Hernandez	01/24/24	Update the Debtors' weekly cash flow projections based on updates included in weekly reporting package through 01/20.	1.5	\$ 450.00	\$ 675.00
5	Cash Flow Analysis/Reporting	Timothy Martin	01/24/24	Review weekly UCC update materials.	0.8	\$ 1,175.00	\$ 940.00
6	Meetings and Communications	Robert Loh	01/25/24	Participate on weekly UCC update call with counsel and committee members.	0.3	\$ 975.00	\$ 292.50
5	Cash Flow Analysis/Reporting	Robert Loh	01/25/24	Prepare for weekly UCC update meeting and outline talking points.	0.7	\$ 975.00	\$ 682.50
6	Meetings and Communications	Robert Loh	01/25/24	Call with Troutman in advance of weekly UCC update call to discuss cash flow results and GUC reserve issues.	0.5	\$ 975.00	\$ 487.50
5	Cash Flow Analysis/Reporting	Robert Loh	01/25/24	Prepare for meeting with Troutman to review cashflow results and GUC reserve.	1.3	\$ 975.00	\$ 1,267.50
5	Cash Flow Analysis/Reporting	Laura Marcero	01/25/24	Prepare for weekly UCC call and discussions with Troutman related to GUC issues.	1.4	\$ 1,250.00	\$ 1,750.00
6	Meetings and Communications	Laura Marcero	01/25/24	Participate on weekly UCC update call with counsel and committee members.	0.3	\$ 1,250.00	\$ 375.00
6	Meetings and Communications	Laura Marcero	01/25/24	Call with Troutman in advance of weekly UCC update call to discuss cash flow results and GUC reserve issues.	0.5	\$ 1,250.00	\$ 625.00
6	Meetings and Communications	Rommel Hernandez	01/25/24	Participate in UCC update meeting covering post-petition cash flow, GUC reserve negotiations, etc.	0.3	\$ 450.00	\$ 135.00
6	Meetings and Communications	Timothy Martin	01/25/24	Call with Troutman in advance of weekly UCC update call to discuss cash flow results and GUC reserve issues.	0.5	\$ 1,175.00	\$ 587.50
6	Meetings and Communications	Timothy Martin	01/25/24	Participate on weekly UCC update call with counsel and committee members.	0.3	\$ 1,175.00	\$ 352.50
5	Cash Flow Analysis/Reporting	Timothy Martin	01/25/24	Review weekly update materials in advance of call with counsel.	0.4	\$ 1,175.00	\$ 470.00
3	Asset Analysis and Recovery	Robert Loh	01/26/24	Revise liquidation/claims analysis based on discussions with counsel.	2.1	\$ 975.00	\$ 2,047.50
2	Claim Analysis	Robert Loh	01/29/24	Email correspondence with Debtors regarding unsecured claims matrix.	0.3	\$ 975.00	\$ 292.50
2	Claim Analysis	Robert Loh	01/30/24	Preliminary review of the Debtors' claims action classification analysis.	1.1	\$ 975.00	\$ 1,072.50
5	Cash Flow Analysis/Reporting	Holger Ericsson	01/30/24	Initial review of the updated cashflow results through 01/27/24.	0.9	\$ 650.00	\$ 585.00
5	Cash Flow Analysis/Reporting	Robert Loh	01/31/24	Review and revise weekly UCC update materials for the period ended 01/27/24.	0.6	\$ 975.00	\$ 585.00
2	Claim Analysis	Robert Loh	01/31/24	Prepare analysis of claims follow up items for review by the Debtors' FA.	1.4	\$ 975.00	\$ 1,365.00
3	Asset Analysis and Recovery	Robert Loh	01/31/24	Meeting with L. Marcero to review recent financial results and plan negotiation status.	0.6	\$ 975.00	\$ 585.00
3	Asset Analysis and Recovery	Laura Marcero	01/31/24	Meeting with R. Loh to review recent financial results and plan negotiation status.	0.6	\$ 1,250.00	\$ 750.00
5	Cash Flow Analysis/Reporting	Laura Marcero	01/31/24	Review weekly UCC update materials.	0.7	\$ 1,250.00	\$ 875.00
5	Cash Flow Analysis/Reporting	Holger Ericsson	01/31/24	Revise updated 13 week cashflow analysis for the week ended 01/27/24.	1.8	\$ 650.00	\$ 1,170.00
5	Cash Flow Analysis/Reporting	Holger Ericsson	01/31/24	Prepare UCC update materials covering the week ended 01/27/24.	0.7	\$ 650.00	\$ 455.00
5	Cash Flow Analysis/Reporting	Rommel Hernandez	01/31/24	Update the Debtors' weekly cash flow projections based on updates included in weekly reporting package through 01/27.	1.5	\$ 450.00	\$ 675.00

**TOTAL** 93.2 **\$** 82,517.50

**EXHIBIT 1.D - MONTHLY EXPENSE DETAIL  
FROM JANUARY 1, 2024 THROUGH JANUARY 31, 2024**

EXPENSE DESCRIPTION	VENDOR/PROVIDER	AMOUNT
Electronic Docket Searches, Document Retrieval	PACER Service Center	\$ 37.80
		Total: \$ <b>37.80</b>